



Memorandum

To: Honorable Mayor and Members of the City Council

From: Marty Lyons, Assistant City Manager/Chief Financial Officer
Louis Gergits, Finance Division Manager

CC: Wally Bobkiewicz, City Manager

Subject: Second Quarter Financial Report for Fiscal Year 2013/ Proposed Budget Calendar for FY2014

Date: August 12, 2013

Recommended Action:

Staff recommends City Council accept and place the Second Quarter Financial Report for FY 2013 on file.

Summary:

The City ended the second quarter of the 2013 fiscal year in stable financial condition. Through June 30, 2013, there is a General Fund surplus of approximately \$2.5M. The City's financial performance is the result of revenues remaining relatively consistent with budget targets and expenditures being held below budgeted levels.

June represents the sixth month, or 50% of the City of Evanston's 2013 fiscal year. Attached are summaries of the City's funds for the second quarter of FY 2013. In reviewing these reports, please note the following:

- A majority of the revenues are recorded at the time they are actually received (permits, property taxes, fees, etc.), however, some revenues are recorded at the time of notification of the revenue being earned by the City (sales, income, telecommunications taxes, etc).
- State revenue sources are delayed by one to three months based on the revenue source in question.
- While some revenues are received on a monthly basis, other revenues are received less uniformly throughout the year. An example is property taxes, which are billed bi-annually and then distributed by the County as payments are received. This disbursement method contrasts with other revenue sources such as sales taxes, which are collected by the State and distributed on a monthly basis.
- Operating expenses are incurred on a uniform basis for items such as payroll,

utilities, fuel, etc., and on an as needed basis for supplies, equipment and specific outsourced services.

General Fund Revenues:

General Fund revenues through the June 30, 2013 were \$42.7M or 50.5% of budget, or slightly above the 50% budget target. The second quarter performance of major General Fund revenue sources is summarized below:

- Through June 30, 2013 property tax revenue was \$6,545,258 or 52.4% of budget.
- State income tax was recorded in the amount of \$3,964,600 through June 30, 2013, achieving 62.7% of the budget target for this revenue item. State income tax is typically received in arrears by one or two months.
- Regular sales tax revenue in FY 2013 was \$4,389,931 or 47.2% of budget. Home rule sales tax revenue in FY 2013 was \$2,681,061 or 45.7% of budget. Staff anticipates that December sales tax revenues will bring year-end totals for these items closer to budget targets.
- Real estate transfer tax through June 30, 2013 totaled \$1,235,857 achieving 57.6% of the budget target for this item. This includes large property sales.
- Through June 30, 2013, licenses, permits, and fees were approximately 54.8% of budget. Permit revenue was \$3,320,496 or 78.5% of budget. In comparison, license revenue is \$1,132,175 or 31.2% of target budget.

General Fund Expenditures:

Through June 30, 2013, General Fund expenditures were \$40,181,597 or 47.5% of budget for FY 2013. It is important to note, for the General Fund, many expenditures / disbursements are not made evenly throughout the year. For example:

- Seasonal employee wages in Parks, Recreation and Community Services are typically charged during the summer months.
- Police Department assigns additional patrol details during the summer months.
- While the previous winter was relatively mild, certain overtime wages in Public Works for services such as snow/ice removal may occur during the months of November and December.

Enterprise Funds:

Revenues and expenses for the Parking, Water, and Sewer Funds were all below the 50% budget target. Revenues in the Solid Waste Fund exceeded the budget target by 1.3% and expenses were below the budget target by 9.8%. Similar to the General Fund, many enterprise fund revenues and expenses / disbursements do not occur evenly throughout the fiscal year. For example, the majority of enterprise fund capital project expenses are incurred throughout the summer months. Staff will continue to monitor and report on the performance of City enterprise fund revenues and expenditures throughout FY 2013.

Capital Improvement Projects:

The Amended FY 2013 Capital Improvements Plan, totaling \$39,795,351 was approved during the May 20, 2013 City Council Meeting. Through June 30, 2013, the City has

expended \$3,405,401 on FY 2013 capital projects. The complete 6-Month Capital Improvement Projects Report has been attached to this memorandum. A summary of capital project spending through June 30, 2013 by fund is provided in the table below:

Funding Source	Amended FY 2013	YTD Expenses 6/30/2013
MFT Fund	\$ 1,400,000	\$ -
E911 Fund Funding	120,000	19,410
CDBG Fund	494,800	839
Washington National TIF Fund	2,836,000	112,118
Howard-Hartrey TIF Fund	1,900,000	-
Southwest TIF Fund	580,000	422,675
Howard-Ridge TIF Fund	800,000	997
West Evanston TIF Fund	1,285,000	100,000
Capital Improvements Fund	13,575,351	1,588,887
Special Assessment Fund	361,000	8,004
Parking Fund	3,455,000	483,811
Water Fund	8,065,700	324,517
Sewer Fund	4,922,500	344,143
TOTAL	\$ 39,795,351	\$ 3,405,401

Legislative History:

N/A

Attachments

Attachment 1: June 30, 2013 Monthly Financial Report

Attachment 2: June 30, 2013 Investment Report

Attachment 3: FY 2013 6-Month Capital Improvement Projects Report

Attachment 4: Proposed FY2014 Budget Calendar



Memorandum

To: Wally Bobkiewicz, City Manager
Martin Lyons, Assistant City Manager/Chief Financial Officer

From: Louis Gergits, Finance Manager
Hitesh Desai, Accounting Manager

Subject: June 2013 Monthly Financial Report

Date: August 2, 2013

Please find attached the unaudited financial statements as of June 30, 2013. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD	YTD	YTD	6/30/2013	6/30/2013
		6/30/2013	6/30/2013	6/30/2013	Unreserved	Cash
		Revenue	Expenses	Net	Fund Balance	Balance*
General	100	\$ 42,674,173	\$ 40,181,597	\$ 2,492,576	\$ 19,526,063	\$ 13,037,089
HPRP	190	-	-	-	-	-
Neighborhood Stabilization	195	1,689,387	793,694	895,693	895,693	898,671
Motor Fuel	200	905,121	417,336	487,785	1,487,153	1,649,548
Emergency 911	205	459,742	508,437	(48,695)	1,216,112	967,791
SSA#4	210	193,029	185,000	8,029	(108,974)	(118,408)
CDBG	215	195,542	498,018	(302,476)	(289,677)	(202,614)
CDBG Loan	220	51,845	61,824	(9,979)	2,134,834	(28,231)
Economic Development	225	856,323	678,177	178,146	2,328,550	1,705,947
Neighborhood Improvement	235	-	-	-	129,915	129,915
Home	240	406,154	348,174	57,980	3,364,355	9,128
Affordable Housing	250	3,974	26,995	(23,021)	2,213,105	475,931
Washington National TIF	300	2,505,504	2,179,094	326,410	7,617,714	7,186,565
SSA#5	305	228,083	-	228,083	661,137	632,677
SW II TIF (Howard Hartrey)	310	600,232	1,110,006	(509,774)	3,735,865	3,735,867
Southwest TIF	315	255,915	437,425	(181,510)	123,429	123,429
Debt Service	320	7,143,122	2,510,475	4,632,647	7,528,795	6,009,105
Howard Ridge TIF	330	371,272	493,474	(122,202)	933,308	642,319
West Evanston TIF	335	43,057	160,000	(116,943)	755,904	751,012
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	15,224	1,368,997	(1,353,773)	2,048,138	3,289,004
Special Assessment	420	87,814	166,834	(79,020)	1,826,295	1,826,295
Parking	505	4,988,108	3,202,185	1,785,923	16,204,223	16,295,956
Water	510-513	6,750,490	6,250,570	499,920	9,692,575	9,178,382
Sewer	515	7,168,623	6,870,188	298,435	4,498,013	2,145,557
Solid Waste	520	2,571,176	2,116,135	455,041	(992,843)	(1,609,700)
Fleet	600	1,591,446	1,619,494	(28,048)	(135,145)	(667,691)
Equipment Replacement	601	757,456	355,263	402,193	991,021	1,073,790
Insurance	605	8,467,890	8,086,805	381,085	(6,995,414)	266,051
Library	185	2,424,952	2,362,735	62,217	1,163,313	629,212
Total**		\$ 93,405,654	\$ 82,988,932	\$ 10,416,722	\$ 82,553,457	\$ 70,032,597

*This is net of any interfund receivables/payables

**This summary does not include the Police or Fire Pension Funds even though detailed reports are included.

Included above are the ending balances as of June 30, 2013 for both unreserved fund and cash balances. Of these two amounts, cash balance is the more meaningful metric since this represents liquid cash and/or invested assets which June be used (or easily sold) to support and fund current operations. While ending fund balance is also an important measurement of the City's financial health, it usually includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses.

Since this financial report is for the sixth month of the fiscal year, many of the year-to-date tax revenues are estimated due to normal delays between the liability month (when the tax becomes obligated to us) and the month of collection. There is typically a one to three month delay in collection for income tax, sales tax, use tax and telecommunications tax.

Through June 30, the General Fund is operating at a \$2.5 million surplus. Revenues are over budget year to date primarily due to favorable variances in Income Tax (12.7% over budget), Building Permits (29.8% over budget), Other Permit Fees (25.2% over budget) and Intergovernmental Revenue (134.3% over budget). Expenses are under budget primarily due to favorable variances in the City Manager's Office (11.4% under budget), Administrative Services (9.4% under budget), Community and Economic Development (7.2% under budget), and Parks, Recreation and Community Services (7.9% under budget). Parks, Recreation and Community Services will see increased costs as summer seasonal and youth employment expenses are incurred over the summer.

Through June 30, 2013, the Special Service Area (SSA) #4 Fund is showing a negative fund balance of \$108,974 and a negative cash balance of \$118,408.

Through June 30, 2013, the CDBG Fund is showing a negative fund balance of \$289,677 and a negative cash balance of \$202,614. This negative cash balance is the result of the City not receiving its 2013 Community Development Block Grant funding disbursement from the Department of Housing and Urban Development (HUD). These negative balances will not appear in future reports as the City received the HUD disbursement of \$379,000 in early July.

Through June 30, 2013, the CDBG Loan Fund is showing a negative cash balance of \$28,231. This negative cash balance is the result of a transfer of \$205,000 in loan expenditure from the CDBG Fund to the CDBG Loan Fund as of December 31, 2012. Staff anticipates the negative cash balance in the CDBG Loan Fund will be resolved when the City receives its 2013 disbursement from HUD in August.

Through June 30, 2013, the Solid Waste Fund is showing a negative fund balance of \$992,844 and a negative cash balance of \$1,609,700. The Solid Waste Fund has operated at a surplus of \$455,041 through June 30, 2013. This surplus has reduced the negative fund and cash balance in the Solid Waste Fund.

Through June 30, 2013, the Fleet Fund is showing a negative fund balance of \$135,145 and a negative cash balance of \$667,691.

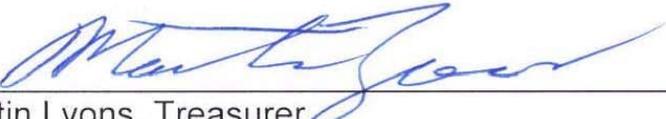
Through June 30, 2013, the Insurance Fund is showing a negative fund balance of \$6,995,414. This negative balance is primarily due to insurance reserves for potential claims payable. These claims/cases have not been settled, and therefore there is no guarantee the City will actually experience this negative fund balance as estimated. Staff will continue to monitor the Insurance Fund and provide regular updates to the City Council in the future.

If there are any questions on the attached report, please contact me by phone at (847) 859-7816 or by email: lgergits@cityofevanston.org.

Detailed fund summary reports can be found at the following link: <http://www.cityofevanston.org/city-budget/financial-reports/>

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Martin Lyons, Treasurer of the City of Evanston, hereby affirm that I have reviewed the June 30, 2013 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer

City of Evanston
 Report of Budget-to-Actual Revenues and Expenditures
 As of June 30, 2013
 (Target is 50% of FY 2013 Budget)

	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund			
	<u>Revenues</u>	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Property Tax	\$ 12,481,386	\$ 6,545,258	52.4%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	15,152,800	7,070,992	46.7%	-	-		-	-		-	-		-	-		
State Income Tax	6,322,645	3,964,600	62.7%	-	-		-	-		-	-		-	-		
Utility Tax	8,514,306	4,237,424	49.8%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	2,146,300	1,235,857	57.6%	-	-		-	-		-	-		-	-		
Liquor Tax	2,350,000	1,052,871	44.8%	-	-		-	-		-	-		-	-		
Other Taxes	5,961,146	2,353,502	39.5%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	9,419,640	5,162,432	54.8%	-	-		-	-		-	-		-	-		
Charges for Services	7,904,198	3,568,043	45.1%	6,434,293	3,172,433	49.3%	13,157,500	6,535,609	49.7%	12,908,000	6,861,127	53.2%	3,624,033	1,944,988	53.7%	
Intergovernmental Revenues	786,798	1,481,472	188.3%	-	-		-	-		-	-		140,000	3,204	2.3%	
Interfund Transfers	7,693,367	3,821,264	49.7%	3,631,350	1,815,675	50.0%	-	-		-	-		1,245,967	622,984	50.0%	
Other Non-Tax Revenue	5,790,465	2,180,458	37.7%	2,034,004	-	0.0%	3,771,800	214,881	5.7%	7,119,865	307,496	4.3%	-	-		
Total Revenues	\$ 84,523,051	\$ 42,674,173	50.5%	\$ 12,099,647	\$ 4,988,108	41.2%	\$ 16,929,300	\$ 6,750,490	39.9%	\$ 20,027,865	\$ 7,168,623	35.8%	\$ 5,010,000	\$ 2,571,176	51.3%	
<u>Expenditures</u>																
Legislative	\$ 635,096	\$ 340,190	53.6%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,873,088	726,640	38.8%	-	-		-	-		-	-		-	-		
Law Department	989,154	465,207	47.0%	-	-		-	-		-	-		-	-		
Administrative Services Department	8,776,493	3,563,190	40.6%	-	-		-	-		-	-		-	-		
Community and Econ. Development	2,721,262	1,165,761	42.8%	-	-		-	-		-	-		-	-		
Police Department	25,552,038	13,131,037	51.4%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	13,741,148	7,088,980	51.6%	-	-		-	-		-	-		-	-		
Health Department	2,633,716	1,200,308	45.6%	-	-		-	-		-	-		-	-		
Public Works - Operating	9,660,554	4,941,149	51.1%	10,968,984	2,717,560	24.8%	-	-		-	-		5,264,222	2,116,135	40.2%	
Public Works - Capital Outlay	-	-		3,455,000	484,625	14.0%	-	-		-	-		-	-		
Parks, Recreation & Comm. Services	17,937,873	7,559,135	42.1%	-	-		-	-		-	-		-	-		
Utilities - Operating	-	-		-	-		12,927,979	5,915,268	45.8%	14,322,988	6,515,895	45.5%	-	-		
Utilities - Capital Outlay	-	-		-	-		7,683,500	335,302	4.4%	4,120,600	354,293	8.6%	-	-		
Total Expenditures	\$ 84,520,422	\$ 40,181,597	47.5%	\$ 14,423,984	\$ 3,202,185	22.2%	\$ 20,611,479	\$ 6,250,570	30.3%	\$ 18,443,588	\$ 6,870,188	37.2%	\$ 5,264,222	\$ 2,116,135	40.2%	

**City of Evanston
General Fund
As of June 30, 2013**

	FY 2012 Budget Amended	FY 2012 Audited Actual	FY 2013 Budget Adopted	FY 2013 YTD Actual
Tax - Property	\$ 12,296,386	\$ 8,186,281	\$ 12,481,386	\$ 6,545,258
Tax - State Use	1,091,215	1,172,354	1,176,879	576,885
Tax - Sales Tax - Basic	9,209,455	9,008,956	9,291,000	4,389,931
Tax - Sales Tax - Home Rule	5,997,020	5,707,112	5,861,800	2,681,061
Tax - Auto Rental	36,445	41,405	40,000	18,357
Tax - Athletic Contest	700,000	921,887	760,000	-
Tax - State Income	5,853,839	6,603,796	6,322,645	3,964,600
Tax - Electric Utility	3,069,806	2,996,903	3,069,806	1,466,043
Tax - Natural Gas Utility	1,583,000	910,482	1,400,000	753,884
Tax - Natural Gas Use - Home Rule	869,000	685,683	800,000	476,013
Tax - Cigarette	485,000	205,249	485,000	-
Tax - Evanston Motor Fuel	761,587	629,128	707,667	318,537
Tax - Liquor	2,070,063	2,175,476	2,350,000	1,052,871
Tax - Parking	2,160,000	2,352,581	2,200,000	1,125,190
Tax - Personal Property Replacement	626,300	586,273	591,600	314,533
Tax - Real Estate Transfer	1,725,000	2,026,863	2,146,300	1,235,857
Tax - Telecommunications	3,150,200	3,433,939	3,244,500	1,541,484
License Fees - Vehicles	2,598,341	2,562,972	2,600,000	484,635
License Fees - Other	1,045,382	1,125,627	1,030,502	647,540
Permit Fees - Building	2,500,000	3,546,648	3,020,000	2,410,571
Permit Fees - Other	1,184,788	1,937,653	1,209,788	909,925
Other Fees	1,324,350	1,306,308	1,559,350	709,761
Fines and Forfeiture Revenue	4,721,639	3,470,107	4,366,022	1,745,254
Charges for Services Revenue	7,853,023	7,458,233	7,904,198	3,568,043
Intergovernmental Revenue	669,897	706,811	786,798	1,481,472
Other Revenue	1,216,983	1,301,943	1,418,443	415,709
Interfund Transfers In (Other Funds)	7,890,068	7,709,312	7,693,367	3,821,264
Interest Income	<u>12,000</u>	<u>7,169</u>	<u>6,000</u>	<u>19,495</u>
Total Revenue	82,700,787	78,777,151	84,523,051	42,674,173
Legislative	616,033	621,321	635,096	340,190
City Administration	1,856,258	1,603,216	1,873,088	726,640
Law Department	999,107	975,265	989,154	465,207
Administrative Services Department	8,643,197	7,882,911	8,776,493	3,563,190
Community and Economic Development	3,148,339	3,077,886	2,721,262	1,165,761
Police Department	24,752,938	25,407,644	25,552,038	13,131,037
Fire & Life Safety Services Department	13,314,621	13,403,563	13,741,148	7,088,980
Health Department	2,413,969	2,225,149	2,633,716	1,200,308
Public Works Department	9,559,460	9,042,780	9,660,554	4,941,149
Parks, Recreation & Community Services	17,392,621	17,620,573	17,937,873	7,559,135
Transfer to Capital Improvement Fund	1,250,000	1,250,000	-	-
Transfer to Equipment Replacement Fund	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	84,446,543	83,610,308	84,520,422	40,181,597
Net Surplus (Deficit)	<u>\$ (1,745,756)</u>	<u>\$ (4,833,157)</u>	<u>\$ 2,629</u>	<u>\$ 2,492,576</u>
Beginning Unrestricted Fund Balance (Note 1)		18,393,169		17,033,487
Adjustment to GAAP Basis of Accounting		<u>3,473,475</u>		<u>-</u>
Total Ending Fund Balance		<u>\$ 17,033,487</u>		<u>\$ 19,526,063</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>17,033,487</u>		
Total Ending Fund Balance		<u>17,033,487</u>		

Note 1: Unrestricted fund balance includes amounts designated for compensated absences and IMRF.

City of Evanston
Homelessness Prevention & Rapid Re-Housing Program
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Grant Proceeds	\$ 80,000	\$ 83,648	\$ -	\$ -
Total Revenue	<u>80,000</u>	<u>83,648</u>	<u>-</u>	<u>-</u>
Program Activities	<u>80,000</u>	<u>83,648</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>80,000</u>	<u>83,648</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ -</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>-</u>		

* Note - The HPRP Fund was fully expended and closed in FY 2012. This report is for historical purposes only.

City of Evanston
Neighborhood Stabilization Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Grant Proceeds	\$ 5,699,363	\$ 8,438,092	\$ 4,011,917	\$ 778,601
Program Income	<u>1,750,000</u>	<u>-</u>	<u>-</u>	<u>910,786</u>
Total Revenue	<u>7,449,363</u>	<u>8,438,092</u>	<u>4,011,917</u>	<u>1,689,387</u>
Development Activities	6,771,363	8,011,012	3,505,000	631,357
Administration	338,749	292,845	341,622	90,011
Transfer to Debt Service	3,616	3,616	3,905	1,953
Transfer to Insurance	15,635	15,635	16,390	8,195
Transfer to General Fund	<u>320,000</u>	<u>114,984</u>	<u>145,000</u>	<u>62,178</u>
Total Expenditures	<u>7,449,363</u>	<u>8,438,092</u>	<u>4,011,917</u>	<u>793,694</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 895,693</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ 895,693</u>

Audited FY 2012 Ending Fund Balance Composition

Restricted for Fund Activities	-
Committed	-
Assigned / Unassigned	<u>-</u>
Total Ending Fund Balance	<u>-</u>

City of Evanston
Motor Fuel Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
State Allotment	\$ 1,900,000	\$ 1,816,463	\$ 2,125,000	\$ 904,792
Investment Earnings	2,000	1,103	2,000	329
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,902,000</u>	<u>1,817,566</u>	<u>2,127,000</u>	<u>905,121</u>
Street Resurfacing (2012)	1,400,000	1,181,452	1,400,000	836
Transfer to General Fund - Staff Engineering	132,727	132,727	133,000	66,500
Transfer to General Fund - Street Maintenance	<u>704,263</u>	<u>704,263</u>	<u>700,000</u>	<u>350,000</u>
Total Expenditures	<u>2,236,990</u>	<u>2,018,442</u>	<u>2,233,000</u>	<u>417,336</u>
Net Surplus (Deficit)	<u>\$ (334,990)</u>	<u>\$ (200,876)</u>	<u>\$ (106,000)</u>	<u>\$ 487,785</u>
Beginning Fund Balance		1,200,244		999,368
Ending Fund Balance		<u>\$ 999,368</u>		<u>\$ 1,487,153</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		999,368		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>999,368</u>		

City of Evanston
E911 Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 617,400	\$ 564,483	\$ 617,400	\$ 272,605
Wireless Surcharge Revenue	416,160	440,606	416,160	186,987
Interest Income	1,000	679	1,000	150
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,034,560</u>	<u>1,005,768</u>	<u>1,034,560</u>	<u>459,742</u>
Operating Expense	847,415	820,289	891,122	370,949
Transfer to General Fund	125,950	125,950	125,950	62,975
Transfer to Insurance Fund	95,095	95,095	98,993	49,497
Transfer to Debt Service Fund	10,385	10,385	11,215	5,607
Capital Replacement	<u>188,000</u>	<u>-</u>	<u>70,000</u>	<u>19,409</u>
Total Expenditures	<u>1,266,845</u>	<u>1,051,719</u>	<u>1,197,280</u>	<u>508,437</u>
Net Surplus (Deficit)	<u>\$ (232,285)</u>	<u>\$ (45,951)</u>	<u>\$ (162,720)</u>	<u>\$ (48,695)</u>

Beginning Fund Balance	1,310,758	1,264,807
Ending Fund Balance	<u>\$ 1,264,807</u>	<u>\$ 1,216,112</u>

Audited FY 2012 Ending Fund Balance Composition

Restricted for Fund Activities	1,264,807
Committed	-
Assigned / Unassigned	<u>-</u>
Total Ending Fund Balance	<u>1,264,807</u>

City of Evanston
Special Service Area #4 Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Tax Revenue	\$ 398,000	\$ 342,021	\$ 370,000	\$ 193,026
Investment Income	<u>-</u>	<u>7</u>	<u>-</u>	<u>3</u>
Total Revenues	<u>398,000</u>	<u>342,028</u>	<u>370,000</u>	<u>193,029</u>
Professional Fees (Evmark)	<u>398,000</u>	<u>398,000</u>	<u>370,000</u>	<u>185,000</u>
Total Expenditures	<u>398,000</u>	<u>398,000</u>	<u>370,000</u>	<u>185,000</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (55,972)</u>	<u>\$ -</u>	<u>\$ 8,029</u>
Beginning Fund Balance		(61,031)		(117,003)
Ending Fund Balance		<u>\$ (117,003)</u>		<u>\$ (108,974)</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>(117,003)</u>		
Total Ending Fund Balance		<u>(117,003)</u>		

City of Evanston
CDBG Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 1,490,500	\$ 1,503,612	\$ 1,540,000	\$ 186,693
Funds Reallocated from Prior Years	65,693	-	33,100	-
Program Income	140,000	-	352,000	8,849
Miscellaneous	<u>-</u>	<u>17,793</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>1,696,193</u>	<u>1,521,405</u>	<u>1,925,100</u>	<u>195,542</u>
CDBG Administration/Planning	232,382	-	195,522	120,540
Development Activities	432,000	1,928,694	612,500	8,378
Capital Projects	255,000	-	335,800	838
Transfers to General Fund	<u>776,811</u>	<u>2,711</u>	<u>781,278</u>	<u>368,262</u>
Total Expenditures	<u>1,696,193</u>	<u>1,931,405</u>	<u>1,925,100</u>	<u>498,018</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (410,000)</u>	<u>\$ -</u>	<u>\$ (302,476)</u>
Beginning Fund Balance		422,799		12,799
Ending Fund Balance		<u>\$ 12,799</u>		<u>\$ (289,677)</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		12,799		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>12,799</u>		

City of Evanston
CDBG Loan Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 138,409	\$ -	\$ 904
Program Income	9,000	-	9,000	50,906
Interest Income	<u>-</u>	<u>15,450</u>	<u>-</u>	<u>35</u>
Total Revenues	<u>9,000</u>	<u>153,859</u>	<u>9,000</u>	<u>51,845</u>
Program Expenses	<u>20,000</u>	<u>11,126</u>	<u>20,000</u>	<u>61,824</u>
Total Expenditures	<u>20,000</u>	<u>11,126</u>	<u>20,000</u>	<u>61,824</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ 142,733</u>	<u>\$ (11,000)</u>	<u>\$ (9,979)</u>
Beginning Fund Balance		2,002,080		2,144,813
Ending Fund Balance		<u>\$ 2,144,813</u>		<u>\$ 2,134,834</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		2,144,813		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>2,144,813</u>		

City of Evanston
Economic Development Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Hotel Tax	\$ 1,600,000	\$ 1,533,128	\$ 1,600,000	\$ 725,688
Amusement Tax	300,000	297,000	300,000	106,294
Howard-Ridge Loan Repayment	48,500	48,500	48,500	24,250
Miscellaneous	-	1,797	-	-
Investment Income	<u>8,000</u>	<u>412</u>	<u>800</u>	<u>91</u>
Total Revenues	<u>1,956,500</u>	<u>1,880,837</u>	<u>1,949,300</u>	<u>856,323</u>
Economic Development Activities	1,802,825	1,452,583	1,830,209	380,274
Capital Projects	160,000	-	3,500	30,957
Transfer to Debt Service	12,752	12,752	13,771	6,885
Transfer to Insurance	75,334	-	67,416	33,708
Transfers to General Fund	<u>452,707</u>	<u>452,707</u>	<u>452,707</u>	<u>226,353</u>
Total Expenditures	<u>2,503,618</u>	<u>1,918,042</u>	<u>2,367,603</u>	<u>678,177</u>
Net Surplus (Deficit)	<u>\$ (547,118)</u>	<u>\$ (37,205)</u>	<u>\$ (418,303)</u>	<u>\$ 178,146</u>
Beginning Fund Balance		2,187,609		2,150,404
Ending Fund Balance		<u>\$ 2,150,404</u>		<u>\$ 2,328,550</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		2,150,404		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>2,150,404</u>		

City of Evanston
Neighborhood Improvement Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Taxes	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Program Expenses	50,000	-	-	-
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (30,000)</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>
Beginning Fund Balance		109,915		129,915
Ending Fund Balance		<u>\$ 129,915</u>		<u>\$ 129,915</u>

Audited FY 2012 Ending Fund Balance Composition

Restricted for Fund Activities	129,915
Committed	-
Assigned / Unassigned	<u>-</u>
Total Ending Fund Balance	<u>129,915</u>

City of Evanston
Home Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 500,000	\$ 683,538	\$ 797,400	\$ 392,462
Interest Income	-	6,976	-	-
Program Income	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>13,692</u>
Total Revenues	<u>510,000</u>	<u>690,514</u>	<u>797,400</u>	<u>406,154</u>
Home Administration/Planning	-	-	4,000	258
Development Activities	604,000	104,757	765,000	326,436
Transfers to General Fund	<u>59,958</u>	<u>-</u>	<u>28,400</u>	<u>21,480</u>
Total Expenditures	<u>663,958</u>	<u>104,757</u>	<u>797,400</u>	<u>348,174</u>
Net Surplus (Deficit)	<u>\$ (153,958)</u>	<u>\$ 585,757</u>	<u>\$ -</u>	<u>\$ 57,980</u>
Beginning Fund Balance		2,720,618		3,306,375
Ending Fund Balance		<u>\$ 3,306,375</u>		<u>\$ 3,364,355</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		3,306,375		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>3,306,375</u>		

City of Evanston
Affordable Housing Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Developer Contributions	125,000	-	155,000	-
Rehab Repayments	-	-	-	3,889
Interest Income	125	748	228	85
Miscellaneous	-	61,601	-	-
Total Revenues	<u>125,125</u>	<u>62,349</u>	<u>155,228</u>	<u>3,974</u>
Housing - Land	-	-	-	-
Housing - Buildings	-	-	227,800	-
Down Payment Assistance	166,600	60,750	-	-
Transfers to General Fund	23,990	23,990	23,990	11,995
Miscellaneous	40,000	-	46,000	15,000
Total Expenditures	<u>230,590</u>	<u>84,740</u>	<u>297,790</u>	<u>26,995</u>
Net Surplus (Deficit)	<u>\$ (105,465)</u>	<u>\$ (22,391)</u>	<u>\$ (142,562)</u>	<u>\$ (23,021)</u>
Beginning Fund Balance		2,258,517		2,236,126
Ending Fund Balance		<u>\$ 2,236,126</u>		<u>\$ 2,213,105</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		2,236,126		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>2,236,126</u>		

City of Evanston
Washington National TIF Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 5,073,000	\$ 4,594,537	\$ 4,600,000	\$ 2,499,622
Interest Income	<u>25,000</u>	<u>17,754</u>	<u>25,000</u>	<u>5,882</u>
Total Revenue	<u>5,098,000</u>	<u>4,612,291</u>	<u>4,625,000</u>	<u>2,505,504</u>
Series 1997 Principal (refunded by 1999 & 2008D)	405,000	405,000	425,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	100,650	100,650	78,376	39,188
Contributions to Other Agencies	800,000	725,366	-	-
Economic Development Projects	500,000	-	1,250,000	-
Capital Improvements	2,536,000	82,593	2,886,000	112,118
Contractual Services	35,000	-	145,000	46,613
Transfer to Parking Fund (Sherman)	3,876,726	3,876,726	3,631,350	1,815,675
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>331,000</u>	<u>165,500</u>
Total Expenditures	<u>8,578,376</u>	<u>5,515,335</u>	<u>8,746,726</u>	<u>2,179,094</u>
Net Surplus (Deficit)	<u>\$ (3,480,376)</u>	<u>\$ (903,044)</u>	<u>\$ (4,121,726)</u>	<u>\$ 326,410</u>
Beginning Fund Balance		8,194,348		7,291,304
Ending Fund Balance		<u>\$ 7,291,304</u>		<u>\$ 7,617,714</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		7,291,304		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>7,291,304</u>		

City of Evanston
Special Service Area #5
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Taxes	\$ 428,756	\$ 408,107	\$ 448,875	\$ 228,083
Interest Income	<u>-</u>	<u>9</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>428,756</u>	<u>408,116</u>	<u>448,875</u>	<u>228,083</u>
Series 2002C Bonds Principal	325,000	325,000	340,000	-
Series 2002C Bonds Interest	98,232	98,231	78,816	-
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>423,232</u>	<u>423,231</u>	<u>418,816</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ 5,524</u>	<u>\$ (15,115)</u>	<u>\$ 30,059</u>	<u>\$ 228,083</u>
Beginning Fund Balance		448,169		433,054
Ending Fund Balance		<u>\$ 433,054</u>		<u>\$ 661,137</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		433,054		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>433,054</u>		

City of Evanston
 SW II TIF (Howard Hartrey)
 As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,073,000	\$ 1,113,811	\$ 1,100,000	\$ 593,495
Interest Income	<u>5,000</u>	<u>13,251</u>	<u>10,000</u>	<u>6,737</u>
Total Revenue	<u>1,078,000</u>	<u>1,127,062</u>	<u>1,110,000</u>	<u>600,232</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	605,000	605,000	645,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	109,603	109,603	75,611	37,806
Surplus Distribution	1,300,000	1,023,923	1,000,000	1,000,000
Capital Projects	1,500,000	2,170	1,400,000	-
Other Expenses	-	-	500,000	-
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>144,400</u>	<u>72,200</u>
Total Expenditures	<u>3,656,203</u>	<u>1,882,296</u>	<u>3,765,011</u>	<u>1,110,006</u>
Net Surplus (Deficit)	<u>\$ (2,578,203)</u>	<u>\$ (755,234)</u>	<u>\$ (2,655,011)</u>	<u>\$ (509,774)</u>
Beginning Fund Balance		5,000,873		4,245,639
Ending Fund Balance		<u>\$ 4,245,639</u>		<u>\$ 3,735,865</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		4,245,639		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>4,245,639</u>		

City of Evanston
Southwest TIF
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 470,000	\$ 448,605	\$ 465,000	\$ 255,915
Interest Income	<u>500</u>	<u>7</u>	<u>100</u>	<u>-</u>
Total Revenue	<u>470,500</u>	<u>448,612</u>	<u>465,100</u>	<u>255,915</u>
Economic Development Activities	-	670	-	-
Capital Improvement Projects	580,000	-	580,000	422,675
Operating Transfer to General Fund	<u>28,920</u>	<u>28,920</u>	<u>29,500</u>	<u>14,750</u>
Total Expenditures	<u>608,920</u>	<u>29,590</u>	<u>609,500</u>	<u>437,425</u>
Net Surplus (Deficit)	<u>\$ (138,420)</u>	<u>\$ 419,022</u>	<u>\$ (144,400)</u>	<u>\$ (181,510)</u>
Beginning Fund Balance		(114,083)		304,939
Ending Fund Balance		<u>\$ 304,939</u>		<u>\$ 123,429</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>304,939</u>		
Total Ending Fund Balance		<u>304,939</u>		

City of Evanston
Howard Ridge TIF
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 862,000	\$ 752,477	\$ 500,000	\$ 354,217
Interest Income	400	164	400	35
Bond Proceeds	-	48,812	-	-
Miscellaneous	-	14,837	-	17,020
Total Revenue	<u>862,400</u>	<u>816,290</u>	<u>500,400</u>	<u>371,272</u>
Economic Dev. Projects	300,000	692,633	-	-
Capital Improvements	900,000	-	800,000	3,547
Developer Agreement Payments	668,836	-	610,000	405,477
Repayments to Econ. Dev. Fund	48,500	48,500	48,500	24,250
Transfers to General Fund	120,400	120,400	120,400	60,200
Total Expenditures	<u>2,037,736</u>	<u>861,533</u>	<u>1,578,900</u>	<u>493,474</u>
Net Surplus (Deficit)	<u>\$ (1,175,336)</u>	<u>\$ (45,243)</u>	<u>\$ (1,078,500)</u>	<u>\$ (122,202)</u>
Beginning Fund Balance		1,100,753		1,055,510
Ending Fund Balance		<u>\$ 1,055,510</u>		<u>\$ 933,308</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		1,055,510		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>1,055,510</u>		

City of Evanston
West Evanston TIF
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ 605,000	\$ 26,572	\$ 300,000	\$ 42,943
Bond Proceeds	2,270,000	600,000	3,400,000	-
Interest Income	<u>1,000</u>	<u>713</u>	<u>1,000</u>	<u>114</u>
Total Revenue	<u>2,876,000</u>	<u>627,285</u>	<u>3,701,000</u>	<u>43,057</u>
Economic Development Projects	1,200,000	1,190,031	650,000	-
Other Charges	490,000	-	1,600,000	30,000
Debt Service - Interest	-	-	40,000	-
Transfers to General Fund	60,000	60,000	60,000	30,000
Capital Projects	<u>2,270,000</u>	<u>-</u>	<u>1,285,000</u>	<u>100,000</u>
Total Expenditures	<u>4,020,000</u>	<u>1,250,031</u>	<u>3,635,000</u>	<u>160,000</u>
Net Surplus (Deficit)	<u>\$ (1,144,000)</u>	<u>\$ (622,746)</u>	<u>\$ 66,000</u>	<u>\$ (116,943)</u>
Beginning Fund Balance		1,495,593		872,847
Ending Fund Balance		<u>\$ 872,847</u>		<u>\$ 755,904</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		872,847		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>872,847</u>		

City of Evanston
Dempster-Dodge TIF
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Net Property Tax Increment	\$ -	\$ -	\$ 100,000	\$ -
Bond Proceeds	-	-	650,000	-
Interest Income	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>750,000</u>	<u>-</u>
Economic Development Projects	-	-	650,000	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>650,000</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ -</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>-</u>		

City of Evanston
Capital Improvement Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Bond Proceeds	\$ 3,900,000	\$ 4,349,650	\$ 5,872,000	\$ -
Grants	3,168,000	170,513	2,851,000	5,865
Private Contributions	1,301,200	-	510,000	-
General Fund Allocation	1,250,000	1,250,000	-	-
Miscellaneous	-	193,549	-	-
Interest Income	-	19,073	10,000	9,359
Total Revenue	<u>9,619,200</u>	<u>5,982,785</u>	<u>9,243,000</u>	<u>15,224</u>
Capital Outlay (includes prior year rollovers)	14,175,358	7,852,534	10,794,172	1,131,497
Interfund Transfers Out	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>237,500</u>
Total Expenditures	<u>14,650,358</u>	<u>8,327,534</u>	<u>11,269,172</u>	<u>1,368,997</u>
Net Surplus (Deficit)	<u>\$ (5,031,158)</u>	<u>\$ (2,344,749)</u>	<u>\$ (2,026,172)</u>	<u>\$ (1,353,773)</u>
Beginning Fund Balance		5,746,660		3,401,911
Ending Fund Balance		<u>\$ 3,401,911</u>		<u>\$ 2,048,138</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed / Assigned		3,401,911		
Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>3,401,911</u>		

City of Evanston
Special Assessment Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Special Assessments Collected	\$ 300,000	\$ 292,947	\$ 300,000	\$ 87,077
Bond Proceeds	-	-	250,000	-
Investment Income	<u>10,000</u>	<u>5,532</u>	<u>10,000</u>	<u>737</u>
Total Revenue	<u>310,000</u>	<u>298,479</u>	<u>560,000</u>	<u>87,814</u>
Transfer to Debt Service Fund	317,660	317,660	317,660	158,830
Capital Outlay	<u>1,155,000</u>	<u>1,020,393</u>	<u>500,000</u>	<u>8,004</u>
Total Expenditures	<u>1,472,660</u>	<u>1,338,053</u>	<u>817,660</u>	<u>166,834</u>
Net Surplus (Deficit)	<u>\$ (1,162,660)</u>	<u>\$ (1,039,574)</u>	<u>\$ (257,660)</u>	<u>\$ (79,020)</u>
Beginning Fund Balance		2,944,889		1,905,315
Ending Fund Balance		<u>\$ 1,905,315</u>		<u>\$ 1,826,295</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>1,905,315</u>		
Total Ending Fund Balance		<u>1,905,315</u>		

City of Evanston
Parking Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 2,870,000	\$ 3,066,676	\$ 3,070,000	\$ 1,478,441
Church Street Garage Operations	767,092	557,258	716,348	307,017
Maple Avenue Garage Operations	1,151,800	1,142,999	1,204,200	579,729
Sherman Avenue Garage Operations	1,356,275	1,460,927	1,417,275	789,263
Washington National TIF Interfund Transfers-In	3,876,726	4,301,726	3,631,350	1,815,675
Interest Income	15,070	2,222	15,070	842
Miscellaneous Revenue	11,400	23,696	11,400	17,141
Reserve for Future Repairs (Contra Depreciation)	2,034,004	-	2,034,004	-
Total Revenue	12,082,367	10,555,504	12,099,647	4,988,108
7005 - Parking System Administration	655,747	1,262,781	784,607	319,100
7015 - Parking Lots and Meters	1,584,510	715,018	829,052	309,418
7025 - Church Street Self Park	608,255	395,831	607,955	187,136
7030 - Church Street Debt Payments	173,126	173,126	171,250	20,625
7035 - Church / Chicago Garage Debt Payments	-	-	-	-
7036 - Sherman Avenue Garage	5,772,432	2,999,368	5,750,270	891,989
7037 - Maple Avenue Garage	1,736,960	1,823,122	1,611,920	393,680
7039 - Parking Debt	-	4,950	27,461	2,377
Transfer to Insurance Fund	503,877	503,878	490,236	245,118
Transfer to General Fund	644,242	644,242	644,242	322,121
Transfer to Fleet	21,991	21,992	21,991	10,996
Transfer to Equipment Replacement	30,000	30,000	30,000	15,000
Capital Outlay	120,000	-	-	-
Capital Improvements	3,400,000	367,293	3,455,000	484,625
Total Expenditures	15,251,140	8,941,601	14,423,984	3,202,185
Net Surplus (Deficit)	\$ (3,168,773)	\$ 1,613,903	\$ (2,324,337)	\$ 1,785,923
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	762,846	715,018	792,400	309,418
7015 Parking Meter Depreciation	36,652	-	36,652	-
SUBTOTAL	799,498	715,018	829,052	309,418
7025- Church Garage Activities	494,156	395,831	428,027	187,136
7025- Church Garage Depreciation	179,928	-	179,928	-
SUBTOTAL	674,084	395,831	607,955	187,136
7036 Sherman Garage Activities	1,199,756	(250,632)	1,172,020	891,989
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	-
7036 Reserve (Depreciation)	874,650	-	874,650	-
SUBTOTAL	5,324,706	2,999,368	5,750,270	891,989
7037 Maple Garage Activities	1,013,991	1,823,122	945,722	393,680
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
SUBTOTAL	1,680,189	1,823,122	1,611,920	393,680
Beginning Unrestricted Fund Balance		15,196,441		14,418,300
Reclassification from Fund Balance to Capital Assets		(2,392,044)		
Ending Unrestricted Fund Balance		<u>\$ 14,418,300</u>		<u>\$ 16,204,223</u>

City of Evanston
Water Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Evanston	\$ 5,600,000	\$ 6,248,166	\$ 5,684,000	\$ 2,979,323
Skokie	2,800,000	2,989,109	2,856,000	1,226,934
Northwest Commission	4,414,000	5,033,996	4,517,000	2,329,317
Cross Connection Control Fees	91,000	98,805	100,500	35
Investment Earnings	2,500	15,025	2,500	8,341
Debt Proceeds	4,800,000	-	2,000,000	-
Debt Proceeds (zero interest)	-	-	1,370,000	-
Fees and Merchandise Sales	35,000	111,459	40,000	32,206
Fees and Outside Work	80,000	228,158	80,000	60,806
Grants	262,500	396,183	-	-
Insurance Reimbursements	420,000	-	-	-
Phosphate Sales	60,000	49,754	66,000	22,861
Property Sales and Rentals	203,057	200,953	213,300	20,477
Misc Revenue	-	5,387	-	70,190
Total Revenue	<u>18,768,057</u>	<u>15,376,995</u>	<u>16,929,300</u>	<u>6,750,490</u>
General Support	832,838	2,246,870	990,583	398,198
Pumping	2,368,467	2,273,827	2,333,247	982,456
Filtration	2,563,022	3,010,826	2,635,539	1,202,482
Distribution	1,464,106	1,204,898	1,424,324	625,321
Meter Maintenance	313,840	251,472	309,163	128,825
Other Operating Expenses	285,530	227,933	478,592	158,057
Debt Service	944,157	199,885	864,233	473,781
Debt Service - IEPA Loan 3382	67,506	-	67,506	33,752
Capital Outlay	162,500	52,263	248,500	10,784
Capital Improvements	7,837,000	235,197	7,435,000	324,518
Interfund Transfers Out - General Fund	3,356,300	3,356,300	3,356,300	1,678,150
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	234,246
Total Expense	<u>20,663,758</u>	<u>13,527,964</u>	<u>20,611,479</u>	<u>6,250,570</u>
Net Surplus (Deficit)	<u>\$ (1,895,701)</u>	<u>\$ 1,849,031</u>	<u>\$ (3,682,179)</u>	<u>\$ 499,920</u>
Beginning Unrestricted Fund Balance		8,246,988		9,192,655
Reclassification to Fund Balance from Capital Assets		(903,364)		
Ending Unrestricted Fund Balance		<u>\$ 9,192,655</u>		<u>\$ 9,692,575</u>

City of Evanston
Sewer Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Operations	\$ 12,908,000	\$ 14,015,561	\$ 12,908,000	\$ 6,861,127
Debt Proceeds	5,000,000	4,103,034	4,000,000	-
Debt Proceeds - 2012 IEPA Loan	4,000,000	-	3,100,000	307,481
Investment Earnings	1,000	2,962	1,000	15
Miscellaneous	91,236	-	18,865	-
Total Revenue	<u>22,000,236</u>	<u>18,121,557</u>	<u>20,027,865</u>	<u>7,168,623</u>
Sewer Operations	1,869,650	5,113,284	2,134,549	793,060
Other Operating Expenses	48,100	48,098	43,300	2,100
Interfund Transfers Out - General Fund	142,200	142,200	142,200	71,100
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	134,994
Transfer to Debt Service	-	-	190,211	95,105
Capital Outlay	18,000	-	20,600	9,204
Capital Improvement Account	4,753,000	50,243	4,100,000	345,089
Debt Service	14,360,205	2,447,913	11,542,740	5,419,536
Total Expenses	<u>21,461,143</u>	<u>8,071,726</u>	<u>18,443,588</u>	<u>6,870,188</u>
Net Surplus (Deficit)	<u>\$ 539,093</u>	<u>\$ 10,049,831</u>	<u>\$ 1,584,277</u>	<u>\$ 298,435</u>
Beginning Unrestricted Fund Balance		3,513,271		4,199,578
Reclassification from Fund Balance to Capital Assets		(9,363,524)		
Ending Unrestricted Fund Balance		<u>\$ 4,199,578</u>		<u>\$ 4,498,013</u>

City of Evanston
Solid Waste
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Transfer from General Fund	\$ 1,245,967	\$ 1,245,967	\$ 1,245,967	\$ 622,984
Solid Waste Franchise Fees	175,000	129,387	175,000	78,907
SWANCC Recycling Incentive	140,000	52,408	140,000	3,204
Recycling Service Charge	2,954,033	2,954,908	2,954,033	1,749,778
Sanitation Service Charge Penalty	30,000	52,865	30,000	24,761
Special Pickup Fees	100,000	57,298	100,000	24,710
State Recycling Grant	-	19,349	-	-
Trash Cart Sales	15,000	32,247	15,000	15,978
Investment Income	-	78	-	20
Yard Waste Fees	<u>350,000</u>	<u>191,057</u>	<u>350,000</u>	<u>50,834</u>
Total Revenue	<u>5,010,000</u>	<u>4,735,564</u>	<u>5,010,000</u>	<u>2,571,176</u>
Refuse Collection & Disposal	3,077,218	2,885,439	3,259,574	1,379,845
Residential Recycling Collection	1,360,393	1,114,327	1,254,398	526,191
Yard Waste Collection	<u>750,250</u>	<u>611,971</u>	<u>750,250</u>	<u>210,099</u>
Total Expense	<u>5,187,861</u>	<u>4,611,737</u>	<u>5,264,222</u>	<u>2,116,135</u>
Net Surplus (Deficit)	<u>\$ (177,861)</u>	<u>\$ 123,827</u>	<u>\$ (254,222)</u>	<u>455,041</u>
Beginning Unrestricted Fund Balance		(1,571,711)		(1,447,884)
Ending Unrestricted Fund Balance		<u>\$ (1,447,884)</u>		<u>(992,843)</u>

City of Evanston
Fleet Maintenance Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Fund	\$ 2,457,356	\$ 2,457,356	\$ 2,507,356	\$ 1,253,679
Library Fund	2,381	2,381	2,381	1,191
Parking Fund	21,992	21,992	21,992	10,996
Water Fund	122,751	122,751	122,751	61,376
Sewer Fund	177,729	475,800	177,729	88,865
Solid Waste Fund	298,071	-	298,071	149,036
Sale of Surplus Property	75,000	472	-	-
Damage to City Property	24,789	-	24,789	-
Miscellaneous Revenue	20,000	48,014	10,000	26,303
Interest Income	4,165	409	1,000	-
Total Revenues	<u>3,204,234</u>	<u>3,129,175</u>	<u>3,166,069</u>	<u>1,591,446</u>
General Support	284,571	237,447	292,007	127,717
Major Maintenance	3,211,873	3,097,799	3,217,058	1,491,777
Transfer to Equipment Repl. Fund	<u>2,222,069</u>	<u>7,858,900</u>	-	-
Total Expenditures	<u>5,718,513</u>	<u>11,194,146</u>	<u>3,509,065</u>	<u>1,619,494</u>
Net Surplus (Deficit)	<u>\$ (2,514,279)</u>	<u>\$ (8,064,971)</u>	<u>\$ (342,996)</u>	<u>\$ (28,048)</u>
Beginning Fund Balance		1,639,611		(107,097)
Reclassification from Fund Balance to Capital Assets		6,318,263		
Ending Fund Balance		<u>\$ (107,097)</u>		<u>\$ (135,145)</u>

City of Evanston
Equipment Replacement Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Fund	\$ 1,742,590	\$ 1,742,590	\$ 1,242,590	\$ 621,295
Library Fund	1,700	1,700	1,700	850
Parking Fund	30,000	30,000	30,000	15,000
Water Fund	72,275	-	-	-
Sewer Fund	127,650	-	-	-
Solid Waste Fund	177,131	177,131	177,131	88,566
Miscellaneous Revenue	-	10,904	-	-
Capital Contribution	-	21,994	-	-
Sale of Surplus Property	210,217	304,108	210,217	31,745
Transfer from Fleet Fund	<u>2,222,069</u>	<u>7,858,900</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>4,583,632</u>	<u>10,147,327</u>	<u>1,661,638</u>	<u>757,456</u>
Capital Outlay	3,500,000	1,440,911	2,400,000	352,411
Capital Leases	<u>50,000</u>	<u>34,349</u>	<u>50,000</u>	<u>2,852</u>
Total Expenditures	<u>3,550,000</u>	<u>1,475,260</u>	<u>2,450,000</u>	<u>355,263</u>
Net Surplus (Deficit)	<u>\$ 1,033,632</u>	<u>\$ 8,672,067</u>	<u>\$ (788,362)</u>	<u>\$ 402,193</u>
Beginning Fund Balance		\$ -		\$ 588,828
Ending Fund Balance		<u>\$ 588,828</u>		<u>\$ 991,021</u>

City of Evanston
Insurance Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
General Admin Contribution- General	121,207	\$ 121,207	\$ 121,204	\$ 60,602
General Admin Contribution- E911	930	930	930	465
General Admin Contribution- CDBG	930	930	930	465
General Admin Contribution- E.D.	930	930	930	465
General Admin Contribution- Parking	17,032	17,032	17,032	8,516
General Admin Contribution- Water Fund	24,962	24,962	24,962	12,481
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	7,193
Liability/Property Contribution- General	909,150	909,150	909,150	454,575
Liability/Property Contribution- E911	6,972	6,972	6,972	3,486
Liability/Property Contribution- CDBG	6,972	6,972	6,972	3,486
Liability/Property Contribution- E.D.	6,972	6,972	6,972	3,486
Liability/Property Contribution- Parking	127,731	127,731	127,731	63,866
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	93,605
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	53,943
Workers' Comp Contribution- General	1,244,860	1,244,860	1,244,860	622,430
Workers' Comp Contribution- Library Fund	5,898	5,898	5,898	2,949
Workers' Comp Contribution- E911	9,546	9,546	9,546	4,773
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	4,773
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	4,773
Workers' Comp Contribution- Parking	174,886	174,886	174,886	87,443
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	128,161
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	73,858
Subrogation Proceeds	83,300	121,394	83,300	60,288
Transfer from General Fund - Casualty Loss Acct	-	200,000	-	20,000
Investment Income	41,650	470	41,650	-
Workers Comp & Liability - Subtotal	3,516,536	3,713,453	3,516,536	1,776,082
Health Insurance Chargebacks- General	7,602,935	7,602,935	8,232,350	4,131,455
Health Insurance Chargebacks - Library	308,920	308,920	318,681	159,341
Health Insurance Chargebacks - NSP2	15,635	15,635	16,390	8,195
Health Insurance Chargebacks- E911	77,647	77,647	81,545	40,773
Health Insurance Chargebacks- CDBG	10,780	10,780	12,586	6,293
Health Insurance Chargebacks- E.D. Fund	57,886	57,886	56,081	24,984
Health Insurance Chargebacks- Parking	184,229	184,229	170,588	85,294
Health Insurance Chargebacks- Water	561,211	561,211	596,392	298,196
Health Insurance Chargebacks- Sewer	140,199	140,200	168,030	84,015
Health Insurance Chargebacks - Solid Waste	158,577	158,577	114,220	57,110
Health Insurance Chargebacks- Fleet	196,271	196,271	183,414	91,707
Retiree Health Insurance Contributions	1,903,503	1,599,166	1,684,894	804,242
Employee Health Insurance Contributions	1,209,056	1,357,679	1,760,276	750,203
One Time IPBC Distribution	200,000	200,000	300,000	150,000
Health & Life insurance - Subtotal	12,626,849	12,471,136	13,695,447	6,691,808
Total Revenues	16,143,385	16,184,589	17,211,983	8,467,890

General Administration & Support	354,104	377,089	294,093	147,690
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City of Evanston
Insurance Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Auditing	-	-	25,000	-
Liability/Property Insurance Premiums	470,000	417,853	470,000	454,744
Liability Legal Fees	350,000	723,847	350,000	239,608
Liability Settlement Payments	400,000	1,065,006	400,000	88,061
Transfer - to ERI Debt Service	-	7,709	8,325	-
Workers' Comp Insurance Premiums	114,400	108,284	114,400	99,804
Workers' Comp Legal Fees	60,000	56,776	80,500	15,435
Workers' Comp Medical Payments	850,000	510,510	800,000	174,448
Workers' Comp Settlement Payments	700,000	1,003,026	1,100,000	370,660
Workers' Comp TPA Pymts (non specific)	145,000	121,542	145,000	23,750
Workers' Comp TTD Pymts (non sworn)	140,000	1,417	-	5,164
Workers' Comp & Liability - Subtotal	<u>3,583,504</u>	<u>4,393,059</u>	<u>3,787,318</u>	<u>1,619,364</u>
General Administration & Support	98,878	8,951	94,093	36,386
Health Insurance Premiums	13,005,609	12,983,241	13,458,615	6,402,070
Health Insurance Opt Out Payments	78,000	51,065	84,000	28,985
Health & Life Insurance - Subtotal	<u>13,182,487</u>	<u>13,043,257</u>	<u>13,636,708</u>	<u>6,467,441</u>
Total Expenditures	<u>16,765,991</u>	<u>17,436,316</u>	<u>17,424,026</u>	<u>8,086,805</u>
Net Surplus (Deficit)	<u>\$ (622,605)</u>	<u>\$ (1,251,727)</u>	<u>\$ (212,043)</u>	<u>\$ 381,085</u>
Beginning Unrestricted Fund Balance		(6,124,772)		(7,376,499)
Ending Unrestricted Fund Balance		<u>\$ (7,376,499)</u>		<u>\$ (6,995,414)</u>

City of Evanston
Fire Pension Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Taxes	\$ 6,119,393	\$ 6,188,393	\$ 6,061,575	\$ 3,317,477
Personal Property Repl Tax	282,000	282,000	280,000	157,267
Interest on Investment	600,000	865,981	800,000	-
Participant Contributions	900,000	884,170	922,500	489,701
Unrealized Gain	-	2,666,737	-	134
Miscellaneous	-	184	-	1,209
Total Revenue	<u>7,901,393</u>	<u>10,887,465</u>	<u>8,064,075</u>	<u>3,965,788</u>
Administrative Expenses	154,000	86,384	154,000	46,265
Legal Fees	50,000	-	50,000	-
Retiree Pensions	4,700,000	4,771,574	4,841,000	2,404,858
Widows' Pensions	1,070,000	1,068,600	1,090,000	516,144
Disability Pensions	1,060,000	1,270,314	1,350,000	667,172
QUILDRO	75,000	79,832	75,000	45,157
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>7,109,000</u>	<u>7,276,704</u>	<u>7,560,000</u>	<u>3,679,596</u>
Net Surplus (Deficit)	<u>\$ 792,393</u>	<u>\$ 3,610,761</u>	<u>\$ 504,075</u>	<u>\$ 286,192</u>
Beg Net Assets held in Trust	54,893,621	54,893,621	58,463,916	58,463,916
Property Tax Adjustment for GAAP Basis		(40,466)		
End Net Assets held in Trust	<u>\$ 55,686,014</u>	<u>\$ 58,463,916</u>	<u>\$ 58,967,991</u>	<u>\$ 58,750,108</u>

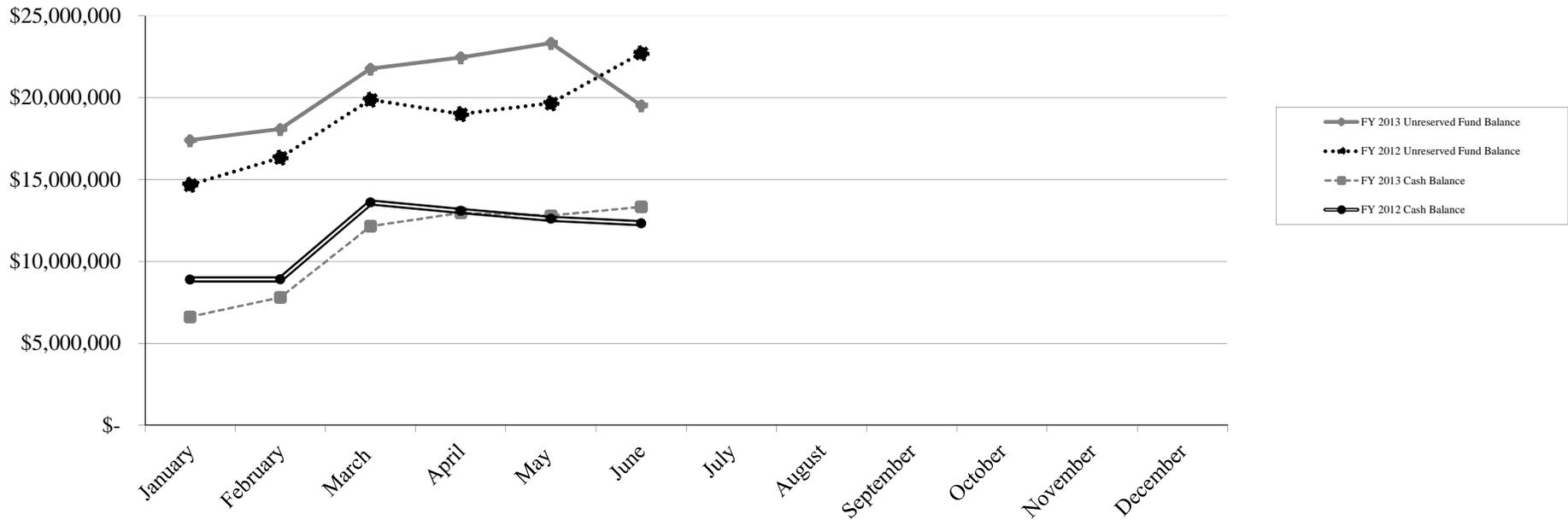
City of Evanston
Police Pension Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Property Taxes	\$ 8,196,751	\$ 8,232,316	\$ 8,069,325	\$ 4,452,332
Personal Property Repl Tax	325,000	325,000	325,000	157,267
Interest Income	1,600,000	2,839,127	2,625,000	-
Participant Contributions	1,385,000	1,654,851	1,383,750	693,269
Miscellaneous	-	125	-	294
Unrealized Gain / (Loss)	-	3,861,111	-	-
Total Revenue	<u>11,506,751</u>	<u>16,912,530</u>	<u>12,403,075</u>	<u>5,303,162</u>
Administrative Expenses	186,000	55,143	250,000	775
Retiree Pensions	7,250,000	7,303,390	7,500,769	3,852,585
Widow Pensions	818,000	868,955	868,000	430,009
Disability Pensions	625,000	653,322	700,000	337,332
Separation Refunds	-	116,538	150,000	-
QUILDRO	12,000	17,886	18,000	10,542
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>8,891,000</u>	<u>9,015,234</u>	<u>9,486,769</u>	<u>4,631,243</u>
Net Surplus (Deficit)	<u>\$ 2,615,751</u>	<u>\$ 7,897,296</u>	<u>\$ 2,916,306</u>	<u>\$ 671,919</u>
Beg Net Assets held in Trust	72,596,264	72,596,264	80,589,961	80,589,961
Property Tax Adjustment for GAAP Basis		96,401		
End Net Assets held in Trust	<u>\$ 75,212,015</u>	<u>\$ 80,589,961</u>	<u>\$ 83,506,267</u>	<u>\$ 81,261,880</u>

City of Evanston
Library Fund
As of June 30, 2013

	FY 2012 Budget <u>Amended</u>	FY 2012 Audited <u>Actual</u>	FY 2013 Budget <u>Adopted</u>	FY 2013 YTD <u>Actual</u>
Revenue By Source				
Allocation - Property Taxes	\$ 4,253,214	\$ 4,098,606	\$ 4,253,214	\$ 2,217,734
Library Fines & Fees	150,000	154,036	185,000	81,095
Library Material Replacement	12,500	12,495	12,500	7,543
Copy Machine Charges	20,000	20,131	20,000	10,802
Meeting Room Fees	10,000	8,986	10,000	4,730
Non-resident Cards	2,460	989	1,690	655
North Branch Rental Income	47,325	58,606	59,660	27,097
State Per Capita Grant	75,900	76,385	76,300	14,500
Personal Property Repl. Tax	50,200	50,200	50,200	-
Video Rentals	28,000	25,017	-	-
Transfer from General Fund	-	1,214,668	-	-
Book Sales	-	-	60,000	20,342
Fund for Excellence	-	-	245,000	40,240
Miscellaneous	-	78,345	-	214
Transfer from Endowment	-	-	131,250	-
Total Revenues	<u>4,649,599</u>	<u>5,798,464</u>	<u>5,104,814</u>	<u>2,424,952</u>
Expenditures				
Youth Services	800,390	839,808	891,720	433,792
Adult Services	1,579,231	1,561,163	1,535,224	724,863
Circulation	589,769	620,389	612,892	312,284
Neighborhood Services	203,336	196,551	360,757	151,862
Technical Services	473,306	485,545	503,433	181,126
Maintenance	491,375	484,127	507,517	262,054
Administration	512,192	509,785	669,377	296,754
Total Expenditures	<u>4,649,599</u>	<u>4,697,368</u>	<u>5,080,920</u>	<u>2,362,735</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 1,101,096</u>	<u>\$ 23,894</u>	<u>\$ 62,217</u>
Beginning Fund Balance		-		1,101,096
Ending Fund Balance		<u>1,101,096</u>		<u>1,163,313</u>
Audited FY 2012 Ending Fund Balance Composition				
Restricted for Fund Activities		1,101,096		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>1,101,096</u>		

**City of Evanston General Fund
Comparison of Fund and Cash Balances
Fiscal Year 2013 vs Fiscal Year 2012**



	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
FY 2013 Unreserved Fund Balance	\$ 17,412,530	\$ 18,091,096	\$ 21,774,085	\$ 22,459,219	\$ 23,342,537	\$ 19,526,063						
FY 2012 Unreserved Fund Balance	\$ 14,685,117	\$ 16,337,797	\$ 19,881,970	\$ 19,002,485	\$ 19,669,892	\$ 22,717,923						
FY 2013 Cash Balance	\$ 6,624,063	\$ 7,811,937	\$ 12,160,633	\$ 12,969,898	\$ 12,797,660	\$ 13,337,226						
FY 2012 Cash Balance	\$ 8,894,526	\$ 8,902,327	\$ 13,603,167	\$ 13,093,141	\$ 12,607,881	\$ 12,330,661						



Memorandum

To: Wally Bobkiewicz, City Manager
Martin Lyons, Asst. City Manager/CFO

From: Hitesh Desai, Accounting Manager

Subject: FY2013 – 2nd Quarter end Investment Report

Date: July 22, 2013

Attached please find the investment report as of June 30, 2013.

A comparison between the 2013 first quarter investment report and 2013 second quarter indicates a decrease in combined cash & investments of \$7,361,527 from \$77,394,124 to \$70,032,597. Cash and investment changes from the previous period are summarized below:

	<u>6/30/2013</u>	<u>3/31/2013</u>	<u>Change</u>
Cash	\$ 45,965,734	\$ 52,477,902	\$ (6,512,168)
Investments	\$ 24,066,863	\$ 24,916,222	\$ (849,359)
Total	\$ 70,032,597	\$ 77,394,124	\$ (7,361,527)

The net decrease of \$7.3M in cash and investments was primarily due to the Debt Service and IEPA loan payments during the quarter. The City disbursed \$3.1M in debt service and \$4.2M in IEPA loan payments during the second quarter. Cash balances as of June 30, 2012 were \$70.9M.

As of June 30, 2013, ledger balances showed the highest percentage of total deposits was held by First Bank and Trust at approximately \$33.9M, or 48% of the City's \$70.0M in cash and investments followed by IMET with \$16.1M or 23% of the total. The remaining funds were invested with Chase Bank and Illinois Funds. This is in compliance with the City's investment policy to ensure no financial institution should have greater than 50% of the city's total deposits. The Finance Staff will continue to monitor the balances to have a suitable investment mix in compliance of the City Investment policy to maximize returns on investments.

If you have any questions on this report or would like to discuss in greater detail, please contact me @ (847) 866-2905 or at hdesai@cityofevanston.org.

City of Evanston
Cash & Investment Summary by Fund
June 30, 2013

Fund #	Fund	Cash	Investments	Interfund	Total
100	General	12,459,925	552,890	24,274	13,037,089
185	Library	1,138,121		(508,909)	629,212
195	Neighborhood Stabilization	930,055		(31,384)	898,671
200	MFT		1,718,965	(69,417)	1,649,548
205	E911	398,145	645,567	(75,921)	967,791
210	SSD4			(118,408)*	(118,408)
215	CDBG			(202,614)*	(202,614)
220	CD Loan			(28,231)*	(28,231)
225	Economic Dev.	1,406,188	391,940	(92,181)	1,705,947
235	Neighbrhd Improvemt	129,915			129,915
240	Home	10,426		(1,298)	9,128
250	Affordable Housing	114,528	363,402	(1,999)	475,931
300	Washington National TIF	2,308,752	5,208,009	(330,196)	7,186,565
305	SSD5	632,677			632,677
310	Howard Hartrey		4,020,279	(284,412)*	3,735,867
315	Southwest TIF	125,887		(2,458)	123,429
320	Debt Service	5,001,965	901,151	105,989	6,009,105
330	Howard Ridge	503,962	152,432	(14,075)	642,319
335	West Evanston	204,384	551,628	(5,000)	751,012
415	Capital Improvements		4,514,624	(1,225,620)*	3,289,004
420	Special Assess	1,852,377		(26,082)	1,826,295
505	Parking	16,096,693	63,188	136,075	16,295,956
510	Water	4,556,159	4,977,767	(355,544)	9,178,382
515	Sewer	4,364,716	5,021	(2,224,180)	2,145,557
520	Solid Waste			(1,609,700)*	(1,609,700)
600	Fleet			(667,691)*	(667,691)
601	Equipment Replacemt	952,838		120,952	1,073,790
605	Insurance			266,051 *	266,051
		53,187,713	24,066,863	(7,221,979)	70,032,597

* Includes negative cash balance reclassified to interfund liability.

	A	B	C	D	F	H	T	U
1	City of Evanston						Attachment 3	
2	2013 Capital Improvement Plan - Performance Report through 06/30/13							
3	Sorted by Fund & Funding Source							
4								
5		Project		Funding	Fund	Carryover	Total	YTD Expense
6	Description	Head	Department	Source	Responsible	Y/N	FY13	6/30/2013
7	CIP SUMMARY ALL FUNDS							
8								
9	MFT Fund Funding	N/A	N/A	N/A	N/A	N/A	1,400,000	-
10	Emergency Telephone (E911) Funding	N/A	N/A	N/A	N/A	N/A	120,000	19,410
11	CDBG Fund Funding	N/A	N/A	N/A	N/A	N/A	494,800	839
12	Washington National TIF Fund Funding	N/A	N/A	N/A	N/A	N/A	2,836,000	112,118
13	Howard-Hartrey TIF Fund Funding	N/A	N/A	N/A	N/A	N/A	1,900,000	-
14	Southwest TIF Fund Funding	N/A	N/A	N/A	N/A	N/A	580,000	422,675
15	Howard-Ridge TIF Fund Funding	N/A	N/A	N/A	N/A	N/A	800,000	997
16	West Evanston TIF Fund Funding	N/A	N/A	N/A	N/A	N/A	1,285,000	100,000
17	CIP Fund - General Obligation (GO) Debt	N/A	N/A	N/A	N/A	N/A	8,339,988	606,560
18	CIP Fund - Prior Year Debt	N/A	N/A	N/A	N/A	N/A	2,054,363	825,909
19	CIP Fund - Parking Fund Loan	N/A	N/A	N/A	N/A	N/A	596,000	156,418
20	CIP Fund - Grants	N/A	N/A	N/A	N/A	N/A	1,675,000	-
21	CIP Fund - IDNR Grant Funding	N/A	N/A	N/A	N/A	N/A	400,000	-
22	CIP Fund - Private Donations	N/A	N/A	N/A	N/A	N/A	510,000	-
23	Special Assessment Fund Funding	N/A	N/A	N/A	N/A	N/A	361,000	8,004
24	Parking Fund Funding	N/A	N/A	N/A	N/A	N/A	3,455,000	483,811
25	Water Fund - General Obligation (GO) Debt	N/A	N/A	N/A	N/A	N/A	2,630,700	-
26	Water Fund Funding	N/A	N/A	N/A	N/A	N/A	4,065,000	294,118
27	Water Fund IEPA Loan Funding	N/A	N/A	N/A	N/A	N/A	1,370,000	30,399
28	Sewer Fund Funding	N/A	N/A	N/A	N/A	N/A	1,000,000	36,662
29	Sewer Fund IEPA Funding	N/A	N/A	N/A	N/A	N/A	3,100,000	307,481
30	Sewer Fund Grant Funding (MWRD)	N/A	N/A	N/A	N/A	N/A	822,500	-
31	TOTAL - ALL FUNDS						39,795,351	3,405,401
32								
33								
34	EXPENDITURES							
35								
36	Street Resurfacing - MFT	Nagar	Public Works	MFT	MFT	No	1,400,000	-
37	SUBTOTAL						1,400,000	-
38								
39								
40	Emergency Alert System	Polinski	Police	E911	E911	No	120,000	19,410
41	SUBTOTAL						120,000	19,410
42								
43								
44	Block Curb & ADA Ramps	Robinson	Public Works	Grant CDBG	CDBG	No	85,800	839
45	SNAP Lighting	Robinson	Public Works	Grant CDBG	CDBG	No	59,000	-
46	Penny Park Renovations	Robinson	Public Works	Grant CDBG	CDBG	No	30,000	-
47	Firemen's Park Renovations	Robinson	Public Works	Grant CDBG	CDBG	Yes	75,000	-

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5		Project		Funding	Fund	Carryover	Total	YTD Expense
6	Description	Head	Department	Source	Responsible	Y/N	FY13	6/30/2013
48	Alley Paving	Robinson	Public Works	Grant CDBG	CDBG	No	245,000	-
49	SUBTOTAL						494,800	839
50								
51								
52	Comprehensive Sign Package	Bobkiewicz	CED	TIF Increment	Washington TIF	No	125,000	-
53	Sherman Avenue Public Art	Robinson	Public Works	TIF Increment	Washington TIF	Yes	81,000	-
54	Davis Street Streetscape - Benson to Chicago - Repaving	Robinson	Public Works	TIF Increment	Washington TIF	No	1,300,000	-
55	Pedestrian Lighting	Robinson	Public Works	TIF Increment	Washington TIF	No	175,000	-
56	Davis Street Streetscape - Benson to Chicago - Utility Improvements	Stoneback	Utilities	TIF Increment	Washington TIF	No	1,025,000	-
57	Davis Street Sewer (If No IEPA Loan)	Stoneback	Utilities	TIF Increment	Washington TIF	No	130,000	112,118
58	SUBTOTAL						2,836,000	112,118
59								
60								
61	Economic Development - Outlot Development	Bobkiewicz	CED	TIF Increment	Howard-Hartrey TIF	No	500,000	-
62	Access Drive Sidewalk & Pedestrian Lighting Installation	Robinson	Public Works	TIF Increment	Howard-Hartrey TIF	Yes	350,000	-
63	Hartrey Streetscape Improvement from Howard to Dead End	Robinson	Public Works	TIF Increment	Howard-Hartrey TIF	Yes	250,000	-
64	Howard Street & Jewel Osco Driveway Reconfiguration	Robinson	Public Works	TIF Increment	Howard-Hartrey TIF	Yes	550,000	-
65	New Bus Shelter at Howard Street Including Bump Out	Robinson	Public Works	TIF Increment	Howard-Hartrey TIF	Yes	250,000	-
66	SUBTOTAL						1,900,000	-
67								
68								
69	Cleveland Street (extended) Sewer Rehabilitation (Channel to Pitner)	Stoneback	Utilities	TIF Increment	Southwest TIF	No	580,000	422,675
70	SUBTOTAL						580,000	422,675
71								
72								
73	Economic Development - CIP for City-Owned Building at 727 Howard St	Bobkiewicz	CED	TIF Increment	Howard-Ridge TIF	Yes	600,000	997
74	Economic Development - CIP for City-Owned Building at 623 Howard St	Bobkiewicz	CED	TIF Increment	Howard-Ridge TIF	Yes	200,000	-
75	SUBTOTAL						800,000	997
76								
77								
78	Church and Darrow Parking Lot - Mini Park	Bobkiewicz	CED	TIF Increment	West Evanston TIF	No	440,000	-
79	Church and Dodge Development	Bobkiewicz	CED	TIF Increment	West Evanston TIF	No	350,000	-
80	Comprehensive Sign Package	Bobkiewicz	CED	TIF Increment	West Evanston TIF	No	125,000	-
81	1817 Church Street Construction Loan	Bobkiewicz	CED	TIF Increment	West Evanston TIF	No	-	100,000
82	Dempster Traffic Signal Phase I Engineering	Robinson	Public Works	TIF Increment	West Evanston TIF	No	10,000	-
83	Dodge Ave Streetscape - Dempster to Lake (West Side Only)	Robinson	Public Works	TIF Increment	West Evanston TIF	No	360,000	-
84	SUBTOTAL						1,285,000	100,000
85								
86								
87	Engineering Services	Lyons	Admin Serv	GO Debt	Capital Improvement	No	475,000	237,500
88	Street Lights - Chicago Avenue / Kedzie / AMLI	Robinson	Public Works	GO Debt	Capital Improvement	No	50,000	-
89	Crown Center Renovations	Robinson	Public Works	GO Debt	Capital Improvement	No	50,000	-

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4								
5		Project		Funding	Fund	Carryover	Total	YTD Expense
6	Description	Head	Department	Source	Responsible	Y/N	FY13	6/30/2013
90	Lakefront - Boat Ramp Renovations	Robinson	Public Works	GO Debt	Capital Improvement	No	350,000	-
91	Levy Center Renovations	Robinson	Public Works	GO Debt	Capital Improvement	No	270,000	4,187
92	Fleetwood-Jourdain Center Renovations	Robinson	Public Works	GO Debt	Capital Improvement	No	85,000	4,187
93	Noyes Center Seat Replacements	Robinson	Public Works	GO Debt	Capital Improvement	No	160,000	-
94	Civic Center Renovations	Robinson	Public Works	GO Debt	Capital Improvement	No	145,000	14,365
95	Lakefront - Lagoon Area Improvements	Robinson	Public Works	GO Debt	Capital Improvement	No	250,000	21,665
96	Police - Fire Headquarters Renovations - HVAC	Robinson	Public Works	GO Debt	Capital Improvement	Yes	175,000	-
97	Firemen's Park Renovations	Robinson	Public Works	GO Debt	Capital Improvement	No	235,000	2,973
98	Grey Park	Robinson	Public Works	GO Debt	Capital Improvement	No	60,000	3,550
99	Ecology Center Greenhouse Reconstruction (Additional)	Robinson	Public Works	GO Debt	Capital Improvement	No	71,988	-
100	Penny Park Renovations	Robinson	Public Works	GO Debt	Capital Improvement	No	100,000	-
101	Police 1st Floor Conference Room Renovation	Robinson	Public Works	GO Debt	Capital Improvement	No	62,000	770
102	Ladd Arboretum Bike Path Renovations	Robinson	Public Works	GO Debt	Capital Improvement	No	22,000	-
103	Noyes Center Roof	Robinson	Public Works	GO Debt	Capital Improvement	No	434,000	36,601
104	Fire Station #2 Renovations - Design Only	Robinson	Public Works	GO Debt	Capital Improvement	No	53,000	660
105	50 / 50 Sidewalk Replacement Program	Robinson	Public Works	GO Debt	Capital Improvement	No	125,000	814
106	Church Street Streetlights - Darrow to Pitner	Robinson	Public Works	GO Debt	Capital Improvement	No	85,000	-
107	McDaniel Diagonal Parking (Crain St. to Cul-De-Sac)	Robinson	Public Works	GO Debt	Capital Improvement	No	75,000	-
108	Street Resurfacing - CIP	Robinson	Public Works	GO Debt	Capital Improvement	No	2,700,000	238,577
109	Davis Streetscape / Resurfacing / Bike Lane - Benson to Dewey	Robinson	Public Works	GO Debt	Capital Improvement	No	1,197,000	-
111	Pedestrian Safety Improvements	Robinson	Public Works	GO Debt	Capital Improvement	No	275,000	12,960
112	Central Street Sidewalk - Eastwood to Hartrey Design	Robinson	Public Works	GO Debt	Capital Improvement	No	175,000	-
113	Bridge Rehab Isabella Phase II - Design	Robinson	Public Works	GO Debt	Capital Improvement	No	50,000	25,456
114	Bridge Street Bridge Phase III - Construction Engineering	Robinson	Public Works	GO Debt	Capital Improvement	No	200,000	-
115	Bridge Street Bridge Phase III - Construction	Robinson	Public Works	GO Debt	Capital Improvement	No	100,000	-
116	Dempster Signal Phase I Engineering	Robinson	Public Works	GO Debt	Capital Improvement	No	60,000	-
117	Ridge/Emerson/Green Bay Intersection Phase I Engineering	Robinson	Public Works	GO Debt	Capital Improvement	No	250,000	2,295
118	SUBTOTAL						8,339,988	606,560
119								
120								
121	Civic Center Parking Lot Lighting	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	130,000	65,258
122	Service Center Parking Deck Structural and Waterproofing Repairs	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	75,000	803
123	Civic Center Renovations	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	270,000	270,000
124	Ecology Center Greenhouse Reconstructions	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	115,000	8,898
125	Lakefront - Lagoon Area Improvements	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	20,000	20,000
126	Crown Center Partnership Study	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	73,070	-
127	Police / Fire Roof Replacement	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	-	164,146
128	Fire Station #1 Mechanical Upgrade	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	-	636
129	Fire Station #2 Boiler/Chimney Replacement	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	-	91,074
130	Fire Station #3 Repairs	Robinson	Public Works	Prior Year Debt	Capital Improvement	No	-	13,700
131	Fire Station #4 Renovations	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	86,293	15,131
132	Traffic Signal Upgrades	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	-	115,809

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4								
5		Project		Funding	Fund	Carryover	Total	YTD Expense
6	Description	Head	Department	Source	Responsible	Y/N	FY13	6/30/2013
133	City Pavement Evaluation	Robinson	Public Works	Prior Year Debt	Capital Improvement	No	-	35,171
134	Isabella/Sheridan Rehabilitation Project (Wilmette Reimbursement)	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	190,000	-
135	Central Street Resurfacing	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	630,000	-
136	City Works Sign, Signal & Street Light Inventory and Upgrade	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	55,000	11,905
137	New Salt Dome	Robinson	Public Works	Prior Year Debt	Capital Improvement	Yes	410,000	13,378
138	SUBTOTAL						2,054,363	825,909
139								
140								
141	New World Financial Software Licensing and Implementation	Lyons	Admin Serv	Parking Loan	Capital Improvement	No	596,000	156,418
142							596,000	156,418
143								
144								
145	Main Library Renovations	Robinson	Public Works	Grant	Capital Improvement	No	200,000	-
146	Ladd Arboretum Bike Path Renovations	Robinson	Public Works	Grant	Capital Improvement	No	580,000	-
147	Noyes Center Roof	Robinson	Public Works	Grant	Capital Improvement	Yes	820,000	-
148	Dempster Signal Phase I Engineering	Robinson	Public Works	Grant	Capital Improvement	No	24,000	-
149	Dempster Signal Phase II Engineering	Robinson	Public Works	Grant	Capital Improvement	No	51,000	-
150	SUBTOTAL						1,675,000	-
151								
152								
153	Lakefront - Lagoon Area Improvements	Robinson	Public Works	IDNR Grant	Capital Improvement	No	400,000	-
154	SUBTOTAL						400,000	-
155								
156								
157	Lakefront - Lagoon Area Improvements	Robinson	Public Works	Private Donation	Capital Improvement	No	500,000	-
158	Metra Station Heating Control Replacements	Robinson	Public Works	Private Donation	Capital Improvement	No	10,000	-
159	SUBTOTAL						510,000	-
160								
161								
162	Alley Maintenance	Robinson	Public Works	SA Reserves	Special Assessment	Yes	125,000	-
163	Alley Paving	Robinson	Public Works	GO Debt	Special Assessment	No	236,000	8,004
164	SUBTOTAL						361,000	8,004
165								
166								
167	Citywide Parking Meter Upgrades	Voss	Admin Serv	Parking	Parking	Yes	1,000,000	-
168	Collector's / Clerk's Office Rehab	Voss	Admin Serv	Parking	Parking	No	75,000	-
169	Comprehensive Signage Program	Robinson	Public Works	Parking	Parking	Yes	210,000	6,877
170	Parking Lot 4 Improvements	Robinson	Public Works	Parking	Parking	Yes	540,000	847
171	Resurfacing of City Owned Surface Lots	Robinson	Public Works	Parking	Parking	Yes	420,000	-
172	Parking Garages - Capital Maintenance - Maple	Robinson	Public Works	Parking	Parking	No	330,000	-
173	Parking Garages - Capital Maintenance - Sherman	Robinson	Public Works	Parking	Parking	No	200,000	475,197
174	Parking Garages - Capital Maintenance - Church	Robinson	Public Works	Parking	Parking	Yes	680,000	890

	A	B	C	D	F	H	T	U
1	City of Evanston						Attachment 3	
2	2013 Capital Improvement Plan - Performance Report through 06/30/13							
3	Sorted by Fund & Funding Source							
4								
5		Project		Funding	Fund	Carryover	Total	YTD Expense
6	Description	Head	Department	Source	Responsible	Y/N	FY13	6/30/2013
175	SUBTOTAL						3,455,000	483,811
176								
177								
178	Water Main Replacement (GO Debt Portion)	Stoneback	Utilities	Water	Water	No	2,000,000	-
179	Davis Street Watermain Replacement	Stoneback	Utilities	GO Debt	Water	No	630,700	-
180	SUBTOTAL						2,630,700	-
181								
182								
183	Water Main Replacement (Water Fund Portion)	Stoneback	Utilities	Water	Water	No	1,100,000	-
184	Pumping Station Switchgear Repair	Stoneback	Utilities	Water	Water	No	-	41,099
185	SCADA System Improvements	Stoneback	Utilities	Water	Water	No	-	197,710
186	Roof Improvement Projects	Stoneback	Utilities	Water	Water	No	175,000	-
187	48" Intake Improvements and Zebra Mussel Control	Stoneback	Utilities	Water	Water	Yes	-	-
188	Master Meter and Chemical Feed Improvements	Stoneback	Utilities	Water	Water	Yes	575,000	2,934
189	Security Equipment	Stoneback	Utilities	Water	Water	No	50,000	52,329
190	AMR Radio Transmitter Replacement	Stoneback	Utilities	Water	Water	No	1,800,000	-
191	Chlorination Equipment Replacement	Stoneback	Utilities	Water	Water	No	250,000	46
192	Rate of Flow and Loss of Head Transmitters	Stoneback	Utilities	Water	Water	No	85,000	-
193	Masonry Evaluation and Tuckpointing	Stoneback	Utilities	Water	Water	No	30,000	-
194	SUBTOTAL						4,065,000	294,118
195								
196								
197	48" Intake Improvements and Zebra Mussel Control	Stoneback	Utilities	IEPA Loan	Water	No	1,370,000	30,399
198	SUBTOTAL						1,370,000	30,399
199								
200								
201	CIPP Sewer Rehabilitation	Stoneback	Utilities	Sewer	Sewer	No	500,000	36,662
202	Emergency Sewer Repairs	Stoneback	Utilities	Sewer	Sewer	No	75,000	-
203	Relief Sewer Extensions	Stoneback	Utilities	Sewer	Sewer	No	250,000	-
204	Sewer Repairs on Street Improvements	Stoneback	Utilities	Sewer	Sewer	No	175,000	-
205	SUBTOTAL						1,000,000	36,662
206								
207	Large Diameter Sewer Rehabilitation Phase 1	Stoneback	Utilities	IEPA Loan	Sewer	Yes	3,100,000	307,481
208	SUBTOTAL						3,100,000	307,481
209								
210								
211	Davis Street Sewer Improvements - MWRD	Stoneback	Utilities	Grant	Sewer	No	822,500	-
212	SUBTOTAL						822,500	-
213								
214								
215	TOTAL - ALL FUNDS						39,795,351	3,405,401



Memorandum

To: Honorable Mayor and Members of the City Council

From: Marty Lyons, Assistant City Manager / Chief Financial Officer
Louis Gergits, Finance Division Manager

Subject: Proposed Budget Calendar – FY 2014

Date: August 12, 2013

Recommended Action:

Staff recommends adoption of the proposed budget calendar for Fiscal Year 2014.

Funding Source:

N/A

Summary:

The proposed FY 2014 budget calendar is presented for City Council review and consideration. The proposed calendar outlines the schedule of major budget-related activities to be held throughout the remainder of the year. As part of the 2014 Budget process, staff will provide six-month financial report during the August 12, 2013 meeting. A Citizen Budget Input Session will be held in mid-September, with a City Council goal-setting session proposed for late-September. The proposed budget will then be submitted to the City Council in October with discussions regarding the proposed budget to occur in October and November. In addition, on October 26, 2013, the City Council will be provided with a tour of City facilities to assess capital needs for 2014. Final budget adoption is proposed for the second meeting in November. Adoption of the City's property tax levy is scheduled for early December.

Legislative History:

N/A

Attachments:

FY 2014 Proposed Budget Calendar

**City of Evanston
City Council Budget Calendar
Fiscal Year 2014**

DATE	TIME	ACTIVITY
Monday, August 12, 2013	7PM*	Presentation of FY 2014 Budget Calendar Mid-Year 2013 Budget Review
Monday, September 16, 2013	7PM	Human Services Committee Township and Harley Clark Mansion
Wednesday September 18, 2013	7PM	Citizen Budget Input Session
Monday September 30, 2013	6:15 PM	City Council Goal Setting
Friday, October 11, 2013	5PM	Proposed Budget to City Council
Monday, October 21, 2013	7PM*	City Council Budget Discussion
Saturday, October 26, 2013	9AM*	City Council Capital Tour
Monday, November 4, 2013**	6:15 PM	City Council Goal Setting
Monday, November 11, 2013	7PM*	Public Hearing - Truth in Taxation Public Hearing - FY 2013 Proposed Budget Preliminary Tax Levy Estimate
Monday, November 18, 2013	7PM	City Council Budget Discussion
Monday, November 25, 2013	7PM*	Budget Adoption
Monday, December 9, 2013	7PM*	Tax Levy Adoption & Tax Levy Abatement

Rosh Hashanah is September 4th through 6th. Yom Kippur is September 13th and 14th. Columbus Day is October 14th.
Thanksgiving is November 28th.

* Meeting Times are Approximate

**Assumes November Rules & Human Services moves to Tuesday November 5, 2013